

ID: CCA_2009032709330837

Number: **200917039**

Office:

Release Date: 4/24/2009

UILC: 6231.06-00

From:

Sent: Friday, March 27, 2009 9:33:13 AM

To:

Cc:

Subject: RE: Is NOL Carryover Computational Adjustment or Not?

NOLS of partnership losses are directly assessable computational adjustments. Here, since the loss occurred only at the partner level it was an affected item requiring partner-level determinations. So both it and any carryforward resulting from this partner-level loss required an affected item stat notice. So there is no conflict with [Cummings](#).

